

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 06-60130-CR-MORENO(s)

18 U.S.C. § 371

18 U.S.C. § 1341

18 U.S.C. § 1343

18 U.S.C. § 1956(h)

18 U.S.C. § 1956(a)(1)(A)(i)

18 U.S.C. § 982(a)(1)

21 U.S.C. § 853

26 U.S.C. § 7201

UNITED STATES OF AMERICA

Plaintiff,

v.

ROBERT W. PARKER,  
a/k/a Bob Parker,  
GARY N. PARKER,  
HOPE K. ROCILLO,  
a/k/a Hope Wiseman, and  
EDWARD J. ANNIS,  
a/k/a Jason Annis,

Defendants.

**SUPERSEDING INDICTMENT**

The Grand Jury charges:

**GENERAL ALLEGATIONS**

At all times material to this Indictment:

1. ROBERT W. PARKER, a/k/a Bob Parker, was a United States citizen who resided at 1424 S.W. 13<sup>th</sup> Drive, Boca Raton, Florida.

2. GARY N. PARKER was a United States citizen who resided at 295 Sioux Trail, Greenville, Tennessee.

3. HOPE K. ROCILLO, a/k/a Hope Wiseman, was a United States citizen who resided at 4610 N.E. 14<sup>th</sup> Terrace, Pompano Beach, Florida.

4. EDWARD J. ANNIS, a/k/a Jason Annis, was a United States citizen who resided at 4610 N.E. 14<sup>th</sup> Terrace, Pompano Beach, Florida.

5. On or about January 17, 1995, Parker Financing & Leasing, Inc. (PFLI) was formed as a Florida for profit corporation. PFLI was located at 2691 East Oakland Park, Blvd., Suite 300, Fort Lauderdale, Florida, and held itself out to be engaged in the financing and leasing of commercial equipment and represented that it had millions of dollars to lend.

6. Defendant ROBERT W. PARKER was listed as PFLI corporate president and defendant GARY N. PARKER was listed as PFLI's corporate secretary and treasurer. Defendant HOPE K. ROCILLO served as PFLI's Assistant to the Director of Finance. Defendant EDWARD J. ANNIS assisted defendants ROBERT W. PARKER and HOPE K. ROCILLO in various capacities, including posing as an engineer for prospective victims.

7. On or about September 21, 2001, the corporation was dissolved; however, the business continued operating under the name Parker Financing & Leasing, Inc., and Parker Leasing & Financing, Service (PLFS). PLFS had registered with the Florida Department of State as a fictitious name on January 11, 1994.

8. On or about February 23, 2000, Atlas Consulting & Finance Group (ACFG) was formed as a Florida for profit corporation. ACFG was located at 2805 East Oakland Park Boulevard, Suite 107, Fort Lauderdale, Florida.

9. Defendant EDWARD J. ANNIS was listed as ACFG's corporate president and Defendant HOPE K. ROCILLO was listed as corporate secretary and treasurer.

10. On or about January 28, 1999, Trans Atlantic Corporation of America (TACA) was formed as a Florida for profit corporation. TACA was located at 515 Seabreeze Boulevard, Suite 200, Fort Lauderdale, Florida.

11. K.M. was listed as TACA's corporate president, secretary and treasurer and N.R.M. was listed as vice president. L.K.C. was partners with K.M. in TACA.

12. The term "commercial lease funding" is defined as a business transaction that involves the financing or refinancing for the acquisition or lease of commercial equipment.

13. The Internal Revenue Service ("IRS") is an agency within the Department of Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the Treasury of the United States by its citizens and other various entities. As used herein, "income tax" refers to the tax on income earned within the United States by United States citizens and others as provided for under federal law. In general, federal law requires every individual whose income meets or exceeds certain minimum amounts to file a federal income tax return and pay federal income tax due for each year.

**COUNT ONE**  
(Conspiracy: 18 U.S.C. § 371)

14. The General Allegations in paragraphs 1 through 12 of this Indictment are realleged as if fully set forth herein.

15. From in or about 1999, the exact date being unknown to the Grand Jury, and continuing to on or about the date of this Indictment, at Broward County, in the Southern District of Florida and elsewhere, the defendants,

**ROBERT W. PARKER,**  
**a/k/a Bob Parker,**  
**GARY N. PARKER,**  
**HOPE K. ROCILLO,**  
**a/k/a Hope Wiseman, and**  
**EDWARD J. ANNIS,**  
**a/k/a Jason Annis,**

did knowingly and willfully combine, conspire and confederate and agree with each other and with persons known and unknown to the Grand Jury to commit offenses against the United States, that is,

(a) to knowingly and willfully devise a scheme and artifice to defraud and to obtain money and property from others by means of materially false and fraudulent pretenses, representations and promises, and for the purpose of executing such scheme and artifice and attempting to do so, to place and cause to be placed, in a post office and authorized depository for mail matter, certain matters and things, to be delivered by the U.S. Postal Service, and to deposit and cause to be deposited certain matters and things, to be sent and delivered by a private and commercial interstate carrier, in violation of Title 18, United States Code, Section 1341; and

(b) to knowingly and willfully devise a scheme and artifice to defraud and to obtain money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and attempting to do so, to transmit and cause to be transmitted by means of wire communication in

interstate commerce, certain writings, signals, pictures and sounds, in violation of Title 18, United States Code, Section 1343.

#### **OBJECT OF THE CONSPIRACY**

The object of the conspiracy that the defendants sought to accomplish included the following:

16. The defendants and their co-conspirators sought to unlawfully enrich themselves by making material misrepresentations to victims and fraudulently inducing them to apply for commercial lease funding. As a condition precedent to receiving the commercial lease funding, the defendants and their co-conspirators caused the victims to send advance lease payments. Ultimately, the defendants failed to deliver on the promised funding and refused to return the victims' advanced lease payments. In this manner, the defendants and their co-conspirators unlawfully received in excess of \$4 million from their victims from 1999 through 2005.

#### **MANNER AND MEANS OF CONSPIRACY**

The manner and means by which the defendants and the co-conspirators sought to accomplish the object of the conspiracy included, among other things, the following:

17. Defendants caused PFLI and PLFS to place various classified advertisements in various national and international publications such as the USA TODAY newspaper stating generally "\$\$\$ Capital Available Equip Lease/Operating Capital/ Lease-Back/Min \$1 Million Parker Leasing & Financing "Financing Business Activities Around the Globe" Est. 1968 Ph: 954-565-7600 Fax:954-565-7601."

18. Defendants caused PFLI and PLFS to mail promotional material and applications to various commercial lease funding applicants who were referred to PFLI and PLFS by independent brokers and who contacted PFLI and PLFS in response to advertising.

19. Defendants caused International Quality Consultants, Inc. (IQC), to inspect applicants' properties and equipment in order to induce applicants to provide the requested substantial advanced payments to PFLI and PLFS.

20. Defendants induced applicants to enter into commercial lease funding arrangements that required the applicants to make substantial advanced payments to PFLI and PLFS in exchange for the promised commercial lease funding.

21. Defendants caused PFLI and PLFS and its employees and the commercial lease applicants to send documents through the United States Postal Service, commercial interstate carriers and through interstate wire communications in furtherance of the applicants' lease application processing.

22. Defendants caused commercial lease applicants to send interstate wire transfers of funds representing the advanced lease payments to a PLFS bank account at Security Bank. Defendants also caused commercial lease applicants to send checks, representing advanced lease payments, through the United States Mail and commercial interstate carriers to the PLFS office in Fort Lauderdale, Florida.

23. Defendants informed applicants that their funding was approved and fraudulently induced commercial lease funding applicants to pay advance lease payments as a prerequisite for obtaining lease financing from PFLI and PLFS when the defendants then and there well knew that the promised lease financing would not be forthcoming.



**OVERT ACTS**

In furtherance of the conspiracy and to effect its object, at least one of the co-conspirators committed and caused to be committed in the Southern District of Florida and elsewhere, at least one of the overt acts listed below:

24. Counts 2 through 37 of this Indictment are adopted and realleged in their entirety as overt acts committed in furtherance of the conspiracy.

All in violation of Title 18, United States Code, Section 371.

**COUNTS TWO THROUGH THIRTY-FIVE**

(Wire Fraud: 18 U.S.C. § 1343)

25. The General Allegations of paragraphs 1 through 12 of this Indictment, as well as paragraphs 16 through 23 of this Indictment are realleged as if fully set forth herein.

26. On or about the dates set forth below, in Broward County, in the Southern District of Florida and elsewhere, the defendants, as enumerated in each count below, knowingly and willfully devised a scheme and artifice to defraud and to obtain money and property from others by means of materially false and fraudulent pretenses, representations, and promises, to wit, the defendants fraudulently induced commercial lease funding applicants to pay advance lease payments as a prerequisite for obtaining lease financing from PLFS when the defendants then and there well knew that the promised lease financing would not be forthcoming, and for the purpose of executing such scheme and attempting to do so, transmitted and cause to be transmitted by means of wire communication in interstate commerce, writings, signals, pictures and sounds, as specified below:

| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT   | DESCRIPTION OF WIRE COMMUNICATION  |
|-------|--------------------------|---|--|
| 2.    | June 28, 2001            | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire Transfer in the amount of \$150,000 from FC TirolMilch Innsbruck account in Innsbruck, Austria, to PLFS Account #023354470006 at Security Bank Fort Lauderdale    |
| 3.    | August 14, 2001          | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire Transfer in the amount of \$443,152.79 from FC TirolMilch Innsbruck account in Innsbruck, Austria, to PLFS Account #023354470006 at Security Bank Fort Lauderdale |
| 4.    | September 10, 2001       | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$40,000 from P.R.B.P's account in Cincinnati, OH, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, FL                  |
| 5.    | December 10, 2001        | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$50,000 from M.S.'s account in Olympia, Washington, to PLFS account #02354470006 at Security Bank, Fort Lauderdale, FL                 |



| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT   | DESCRIPTION OF WIRE COMMUNICATION  |
|-------|--------------------------|---|--|
| 6.    | December 28, 2001        | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$110,000 from P.R.B.P's account in Cincinnati, OH, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, FL                         |
| 7.    | December 31, 2001        | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$200,000 from M.S's account in Olympia, Washington, to PLFS account #023354470006 at Security Bank, Fort Lauderdale                            |
| 8.    | January 2, 2002          | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$100,000 from P.R.B.P's account in Cincinnati, OH, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, FL                         |
| 9.    | March 19, 2003           | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of letter, commercial lease proposal and application for lease financing from PLFS, Fort Lauderdale, Florida to B.R.M, President, BioLife, Inc., Birmingham, Alabama |

| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT   | DESCRIPTION OF WIRE COMMUNICATION   |
|-------|--------------------------|---|---|
| 10.   | April 7, 2003            | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of corporate resolution, signed application for lease financing, and signed copy of lease from BioLife, Inc., Birmingham, Alabama, to PLFS, Fort Lauderdale, Florida                      |
| 11.   | April 16, 2003           | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of letter with wire transfer instructions from PLFS, Fort Lauderdale, Florida, to B.R.M., President, BioLife, Inc., Birmingham, Alabama   |
| 12.   | April 17, 2003           | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$17,600 sent from Christian & Small, LLP, escrow account at Bank One, Birmingham, Alabama, to PFLS account #023354470006 at Security Bank, Fort Lauderdale, Florida |
| 13.   | June 18, 2003            | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of commercial lease agreement from PLFS, Fort Lauderdale, Florida, to Marquee Cinemas, Inc., Beckley, West Virginia   |

| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT   | DESCRIPTION OF WIRE COMMUNICATION  |
|-------|--------------------------|---|--|
| 14.   | July 2, 2003             | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of commercial lease agreement sent from PLFS, Fort Lauderdale, Florida, to Marquee Cinemas, Inc., Beckley, West Virginia   |
| 15.   | July 7, 2003             | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$111,176 sent from Marquee Cinema, Inc.'s operating account at United Bank, Charleston, West Virginia, to PFLS account #02354470006 at Security Bank, Fort Lauderdale, Florida |
| 16.   | November 17, 2003        | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of letter regarding detailed information concerning financing needs from PLFS, Fort Lauderdale, Florida, to W.S., Rome, Georgia  |
| 17.   | January 14, 2004         | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of letter regarding commercial lease agreement from PLFS, Fort Lauderdale, Florida, to W.S., President/CEO, Northwest Entertainment Group, LLC, Rome, Georgia  |

| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT   | DESCRIPTION OF WIRE COMMUNICATION   |
|-------|--------------------------|---|---|
| 18.   | January 22, 2004         | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of letter regarding wire transfer instructions for commercial lease agreement from PLFS, Fort Lauderdale, Florida, to W.S., President/CEO, Northwest Entertainment Group, LLC, Rome, Georgia                  |
| 19.   | January 26, 2004         | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Facsimile of handwritten letter dated January 26, 2004, from PLFS, Fort Lauderdale, Florida, to W.S., Rome, Georgia   |
| 20.   | January 29, 2004         | Robert W. Parker, a/k/a Bob Parker, Gary N. Parker, Hope K. Rocillo, a/k/a Hope Wiseman, and Edward J. Annis, a/k/a Jason Annis | Wire transfer in the amount of \$258,615 sent from Northwest Entertainment Group, LLC's account at Columbus Bank and Trust, Columbus, Georgia, to PFLS account# 023354470006 at Security Bank, Fort Lauderdale, Florida |
| 21.   | May 10, 2004             | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker  | Facsimile of letter dated May 10, 2004, from PLFS, Fort Lauderdale, Florida, to W.S., Northwest Entertainment Group, LLC, Rome, Georgia   |
| 22.   | July 28, 2004            | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker  | Wire transfer in the amount of \$106,975 sent from E. Q. in Bakersfield, California, to PLFS account # 02354470006 at Security Bank, Fort Lauderdale, Florida   |

| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT  | DESCRIPTION OF WIRE COMMUNICATION   |
|-------|--------------------------|--|---|
| 23.   | October 19, 2004         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of letter regarding Northwest Entertainment Group, LLC, to R.J.S., Chamblee, Georgia, from PLFS, Fort Lauderdale, Florida   |
| 24.   | January 5, 2005          | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of letter regarding commercial lease agreement from PLFS, Fort Lauderdale, Florida, to B.M., M&M Forest Products, Inc., McDowell, Virginia  |
| 25.   | January 10, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of letter dated January 10, 2005, regarding LTA Group, LLC, from PLFS, Fort Lauderdale, Florida, to A.N., Lutherville, MD   |
| 26.   | January 18, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of commercial lease agreement from PLFS, Fort Lauderdale, Florida, to LTA Group, LLC, Centreville, Michigan   |
| 27.   | January 25, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of bank wiring instructions from PLFS, Fort Lauderdale, Florida, to B.S.S., LTA Group, LLC, Centreville, MI   |
| 28.   | January 26, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Wire transfer in the amount of \$24,000 from M&M Forest Products, Inc., account at Blue Grass Valley Bank, Blue Grass, Virginia, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, Florida |
| 29.   | January 26, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Wire transfer in the amount of \$28,108 from D. T.'s JP Morgan account in Kalazamoo, MI, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, Florida   |
| 30.   | January 27, 2005         | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Wire transfer in the amount of \$45,000 from Fidelity Investments account, Ann Arbor, Michigan, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, Florida                                  |



| COUNT | APPROXIMATE DATE OF WIRE | DEFENDANT  | DESCRIPTION OF WIRE COMMUNICATION   |
|-------|--------------------------|--|---|
| 31.   | February 17, 2005        | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of commercial lease agreement from PLFS, Fort Lauderdale, Florida, to Hydro Engineering Group, Inc., West Wareham, Massachusetts  |
| 32.   | February 22, 2005        | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of letter dated February 22, 2005, regarding commercial lease agreement transmitted from PLFS, Fort Lauderdale, Florida, to A.S. Hydro Engineering Group, LLC, West Wareham, Massachusetts          |
| 33.   | March 3, 2005            | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Facsimile of letter dated March 2, 2005, regarding amendment to commercial lease agreement from PLFS, Fort Lauderdale, Florida to A.S., Hydro Engineering Group, Inc., West Wareham, Massachusetts            |
| 34.   | March 29, 2005           | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Wire transfer in the amount of \$87,960 from Hydro Engineering Group, Inc., account at Bank of America, West Wareham, Massachusetts, to PLFS account #023354470006 at Security Bank, Fort Lauderdale, Florida |
| 35.   | July 13, 2005            | Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker | Wire transfer in the amount of \$57,080 from Blenheim Cufflinks Limited in Derby, England, to PLFS account #02354470006 at Security Bank, Fort Lauderdale, Florida  |

All in violation of Title 18, United States Code, Sections 1343 and 2.

**COUNTS THIRTY-SIX THROUGH THIRTY-SEVEN**

(Mail Fraud: 18 U.S.C. § 1341 and 2)

27. The General Allegations in paragraphs 1 through 12 of this Indictment, as well as paragraphs 16 through 23 of this Indictment are realleged as if fully set forth herein.

28. On or about the dates set forth below, in Broward County, in the Southern District of Florida and elsewhere, the defendants, as enumerated in each count below,



knowingly and willfully devised a scheme and artifice to defraud and to obtain money and property from others by means of materially false and fraudulent pretenses, representations and promises, to wit, the defendants fraudulently induced commercial lease funding applicants to pay advance lease payments as a prerequisite for obtaining lease financing from PLFS when the defendants then and there well knew that the promised lease financing would not be forthcoming, and for the purpose of executing such scheme and artifice and attempting to do so, placed and caused to be placed, in a post office and authorized depository for mail matter, certain matters and things, to be delivered by the U.S. Postal Service, and deposited and caused to be deposited certain matters and things, to be sent and delivered by a private and commercial interstate carrier, as specified below:

| COUNT | APPROXIMATE<br>DATE OF<br>MAILING | DEFENDANT  | DESCRIPTION OF<br>MAILING   |
|-------|-----------------------------------|--|---|
| 36.   | June 19, 2003                     | ROBERT W. PARKER,<br>a/k/a Bob Parker,<br>GARY N. PARKER,<br>HOPE K. ROCILLO,<br>a/k/a Hope Wiseman, and<br>EDWARD ANNIS, a/k/a<br>Jason Annis | Checks in the amount of<br>\$74,279.10 and \$50,399 sent<br>via United Parcel Service, a<br>commercial interstate carrier,<br>from Marquee Cinemas, Inc.,<br>Beckley, West Virginia, to<br>PLFS, 2691 East Oakland<br>Park, Blvd., Suite 300, Fort<br>Lauderdale, Florida     |
| 37.   | January 19, 2005                  | ROBERT W. PARKER,<br>a/k/a Bob Parker, and<br>GARY N. PARKER   | Commercial lease agreement<br>sent via United Parcels<br>Service, a commercial<br>interstate carrier, from J.M.,<br>American Energy Exchange<br>to Paul Parker, Parker<br>Leasing & Financing<br>Services, #300, 2691 East<br>Oakland Park Blvd., Fort<br>Lauderdale, Florida |

All in violation of Title 18, United States Code, Sections 1341 and 2.

**COUNT THIRTY-EIGHT**  
**(Money Laundering Conspiracy: 18 U.S.C. § 1956(h))**

29. The General Allegations in paragraphs 1 through 12 of this Indictment, as well as paragraphs 15 through 23, are realleged as if fully set forth herein.

30. In or about 1999, the exact date being unknown to the grand jury, and continuing through at least the date of this Indictment, in the Southern District of Florida and elsewhere, defendants,

**ROBERT W. PARKER,**  
**a/k/a Bob Parker,**  
**GARY N. PARKER,**  
**HOPE K. ROCILLO,**  
**a/k/a Hope Wiseman, and**  
**EDWARD J. ANNIS,**  
**a/k/a Jason Annis,**

knowingly conspired and agreed with each other and others to: knowingly conduct and attempt to conduct financial transactions, as set forth in Counts 39 through 50 of this Indictment, which transactions affected interstate commerce, knowing that the property involved in the financial transactions represented the proceeds of some form of unlawful activity, the financial transactions, in fact, representing the proceeds of specified unlawful activity, to wit, wire fraud, in violation of Title 18, United States Code, Section 1343, as alleged in Counts 2 through 35 of this Indictment, and mail fraud, in violation of Title 18, United States Code, Section 1341, as alleged in Counts 36 and 37 of this Indictment, and with the intent to promote the carrying on of such specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(A)(i) and 2.

All in violation of Title 18, United States Code, Section 1956(h).

**COUNTS 39 THROUGH 50**

(Money Laundering: 18 U.S.C. § 1956(a)(1)(A)(i))

31. The General Allegations in paragraphs 1 through 12 of this Indictment, as well as paragraphs 15 through 23, are realleged as if fully set forth herein.

32. On or about the dates specified below, at Broward County, in the Southern District of Florida and elsewhere, the defendants, as enumerated in each count below, did knowingly conduct and attempt to conduct the financial transactions set forth below, which transactions affected interstate commerce, and which transactions involved the proceeds of specified unlawful activity, that is, wire fraud, in violation of Title 18, United States Code, Section 1343, as alleged in Counts 2 through 35 of this Indictment, and mail fraud, as alleged in Counts 36 and 37 of this Indictment, in violation of Title 18, United States Code, Section 1341, and with the intent to promote the carrying on of such unlawful activity, and while conducting and attempting to conduct such financial transactions, knowing that the property involved in the financial transactions represented the proceeds of some form of unlawful activity:

| COUNT | DEFENDANT  | APPROXIMATE<br>DATE OF<br>FINANCIAL<br>TRANSACTION | DESCRIPTION OF FINANCIAL<br>TRANSACTION  |
|-------|--|--|--|
| 39.   | <b>Robert W. Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K. Rocillo, a/k/a<br/>Hope Wiseman</b> | June 27, 2001                                      | Negotiation of Check #1178 drawn on PLFS account #06701501 at Security Bank in the amount of \$11,974.35, payable to International Quality Consultants |

| COUNT | DEFENDANT  | APPROXIMATE<br>DATE OF<br>FINANCIAL<br>TRANSACTION | DESCRIPTION OF FINANCIAL<br>TRANSACTION   |
|-------|--|--|---|
| 40.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | June 23, 2001                                      | Negotiation of Check #1217 drawn on PLFS account #023354470006 at Security Bank in the amount of \$4,664.75, payable to International Quality Consultants     |
| 41.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | August 23, 2001                                    | Negotiation of Check #1282 drawn on PLFS account #023354470006 at Security Bank in the amount of \$1,510.50, payable to L&R Realty                            |
| 42.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | November 5, 2001                                   | Negotiation of Security Bank cashier's check #40279 in the amount of \$5,319.95, payable to International Quality Consultants                                 |
| 43.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | July 16, 2002                                      | Negotiation of Check #1710 drawn on PLFS Security Bank Account #023354470006, payable to International Quality Consultants, Inc., in the amount of \$3,712.87 |
| 44.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | March 27, 2003                                     | Negotiation of Washington Mutual Bank official check #455443315 in the amount of \$2,520, payable to USA Today  |

| COUNT | DEFENDANT  | APPROXIMATE<br>DATE OF<br>FINANCIAL<br>TRANSACTION | DESCRIPTION OF FINANCIAL<br>TRANSACTION   |
|-------|--|--|---|
| 45.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | April 25, 2003                                     | Negotiation of Regent Bank cashier's check #3481 in the amount of \$1,960, payable to USA Today                     |
| 46.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | May 22, 2003                                       | Negotiation of Washington Mutual Bank official check #455443956 in the amount of \$2,520, payable to USA Today      |
| 47.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | July 7, 2003                                       | Negotiation of Check drawn on PLFS Security Bank account #023354470006 in the amount of \$474, payable to USA Today |
| 48.   | <b>Robert W.<br/>Parker, a/k/a<br/>Bob Parker,<br/>Gary N. Parker,<br/>and Hope K.<br/>Rocillo, a/k/a<br/>Hope Wiseman</b> | July 22, 2003                                      | Negotiation of Security Bank cashier's check #45508 in the amount of \$2,400, payable to USA Today                  |

| COUNT | DEFENDANT   | APPROXIMATE<br>DATE OF<br>FINANCIAL<br>TRANSACTION | DESCRIPTION OF FINANCIAL<br>TRANSACTION   |
|-------|---|--|---|
| 49.   | <b>Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker</b> | November 1, 2004                                   | Negotiation of Security Bank cashier's check #049103 in the amount of \$2,700, payable to USA Today |
| 50.   | <b>Robert W. Parker, a/k/a Bob Parker, and Gary N. Parker</b> | July 26, 2005                                      | Negotiation of Security Bank cashier's check #049260 in the amount of \$3,000, payable to USA Today |

All in violation of Title 18, United States Code, Sections 1956(a)(1)(A)(i) and 2.

**COUNT 51**

(Klein Conspiracy: 18 U.S.C. § 371)

33. The General Allegations in paragraphs 1 through 3, 5 through 9 and 12 and 13 are realleged as if fully set forth herein.

34. From in or about 1999, the exact date being unknown to the Grand Jury, and continuing to up and through the date of this Indictment, at Broward County, in the Southern District of Florida and elsewhere, the defendants,

**ROBERT W. PARKER,  
a/k/a Bob Parker,  
GARY N. PARKER, and  
HOPE K. ROCILLO,  
a/k/a Hope Wiseman,**

did knowingly and willfully combine, conspire and confederate and agree with each other and with persons known and unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment and collection of the revenue: to wit, income taxes.



### **OBJECT OF THE CONSPIRACY**

It was the purpose and object of the conspiracy, among others, for the Defendants and their co-conspirators to enrich themselves by engaging in a scheme to evade federal income taxes.

### **MANNER AND MEANS OF CONSPIRACY**

The manner and means by which the defendants and the co-conspirators sought to accomplish the object of the conspiracy included, among other things, the following:

35. The Defendants structured their business affairs in a manner devised to prevent the IRS from ascertaining and assessing their true income by using nominee bank accounts to conceal the income derived from the advanced lease payment scheme, and by other means.

36. The Defendants agreed to structure their business affairs so as to avoid making records usual in transactions of the kind, primarily by conducting a large portion of their business in cash.

37. The Defendants diverted the scheme proceeds obtained from PLFS victims to themselves between and among a variety of nominee bank accounts, then converted these funds to cash.

38. The Defendants did not provide to one another or their employees Forms 1099, Forms W-2, or Forms W-4 and did not report to the IRS through these forms, or any other statement or form, income distributions made to each other and their employees from PLFS proceeds.

39. The Defendants extensively utilized cash transactions, and paid the PLFS employees in cash or offered to pay an employee's personal expenses directly, and failed to issue payroll checks to PLFS employees. The Defendants and their employees thereby evaded payroll taxes, and also impaired and impeded the IRS in ascertaining and assessing true employee income.

40. From 2000 through 2004, Defendant ROBERT W. PARKER wrote, endorsed, and cashed an extensive amount of checks payable to cash from various PLFS and "Parker Leasing Service" bank accounts. The total amount of these checks payable to cash during this period was approximately \$1,510,294.

41. Defendant ROBERT W. PARKER diverted funds obtained from PLFS victims to Defendant HOPE K. ROCILLO, utilizing the nominee Atlas Consulting and Finance Group, Inc., account located at American National Bank.

42. Defendant HOPE K. ROCILLO utilized the funds deposited into the nominee Atlas Consulting and Finance Group, Inc. account located at American National Bank account #010122255606, a purported "small business" account, to pay many of her personal expenses and the personal expenses of other co-conspirators.

43. Defendant HOPE K. ROCILLO received a large portion of her share of funds obtained from PLFS victims in cash during the period March 2000 through December 2001. Defendant HOPE K. ROCILLO then utilized a nominee bank account and deposited \$121,072.00 of cash into the nominee Atlas Consulting and Finance Group, Inc.'s American National Bank account #010122255606.

44. Defendant GARY N. PARKER utilized a First Tennessee Bank account in the nominee name of "Parker Leasing Service, " for which he claimed to be the sole proprietor. Subsequently, during the years 2000 through 2004, he deposited approximately \$1,000,000.00 of diverted PLFS funds into this account which he alone controlled. These checks were payable to "Parker Leasing, " "Parker Leasing Service, " "Parker Leasing and Financing, " "Parker Leasing Services, Inc., " or to cash, rather than to Defendant GARY N. PARKER individually.

45. Defendant GARY N. PARKER utilized nominee bank accounts to divert funds obtained from PLFS victims, then converted these funds into cash. From January 27, 2000, through November 2, 2004, using the nominee First Tennessee Bank account in the name of "Parker Leasing Service," Defendant GARY N. PARKER wrote and endorsed an extensive amount of checks that were payable to cash. The total amount of those checks payable to cash during this period was approximately \$496,350.

#### OVERT ACTS

In furtherance of the conspiracy and to effect its object, at least one of the co-conspirators committed and caused to be committed in the Southern District of Florida and elsewhere, at least one of the overt acts listed below:

46. On or about October 17, 2000, Defendant HOPE K. ROCILLO deposited \$16,142.38 into a nominee checking account at American National Bank, Account Number 010122255606, d/b/a Atlas Consulting and Finance Group, Inc.

47. On or about November 2, 2000, Defendant HOPE K. ROCILLO deposited \$21,136.79 into a nominee checking account at American National Bank, Account Number 010122255606, d/b/a Atlas Consulting and Finance Group, Inc.

48. On or about February 9, 2001, Defendant HOPE K. ROCILLO deposited \$2,754.20 into a nominee checking account at American National Bank, Account Number 010122255606, d/b/a Atlas Consulting and Finance Group, Inc.

49. On or about May 3, 2001, Defendant HOPE K. ROCILLO deposited \$2,500.00 into a nominee checking account at American National Bank, Account Number 010122255606, d/b/a Atlas Consulting and Finance Group, Inc.

50. On or about February 1, 2002, Defendant GARY N. PARKER wrote, endorsed and cashed check number 2211, First Tennessee Bank Account Number 047064605, in the amount of \$8,500.00.

51. On or about February 21, 2002, Defendant GARY N. PARKER wrote, endorsed and cashed check number 2216, First Tennessee Bank Account Number 047064605, in the amount of \$7,500.00.

52. On or about March 25, 2002, Defendant GARY N. PARKER wrote, endorsed and cashed check number 2223, First Tennessee Bank Account Number 047064605, in the amount of \$9,000.00.

53. On or about March 4, 2003, Defendant GARY N. PARKER wrote, endorsed and cashed check number 2210, First Tennessee Bank Account Number 047064605, in the amount of \$4,500.00.

54. On or about November 3, 2003, Defendant ROBERT W. PARKER wrote, endorsed and cashed check number 2637, Security Bank Account Number 023354470006, in the amount of \$7,500.00.

55. On or about December 22, 2003, Defendant ROBERT W. PARKER wrote, endorsed and cashed check number 2662, Security Bank Account Number 023354470006, in the amount of \$5,000.00.

56. On or about January 30, 2004, Defendant ROBERT W. PARKER wrote, endorsed and cashed check number 2697, Security Bank Account Number 023354470006, in the amount of \$8,000.00.

57. On or about February 17, 2004, Defendant ROBERT W. PARKER wrote, endorsed and cashed check number 2713, Security Bank Account Number 023354470006, in the amount of \$6,500.00.

58. Defendant ROBERT W. PARKER failed to file his 2000 through 2004 federal individual income tax returns, Forms 1040, as otherwise required by law.

59. Defendant HOPE K. ROCILLO failed to file her 2000 and 2001 federal individual income tax returns, Forms 1040, as otherwise required by law.

60. Defendant GARY N. PARKER failed to file his 2000 through 2004 federal individual income tax returns, Forms 1040, as otherwise required by law.

All in violation of Title 18, United States Code, Section 371.

**COUNTS 52 through 56**  
(Income Tax Evasion: 26 U.S.C. § 7201)

61. The General Allegations in paragraphs 1, 5, 6, 7, 12 and 13 of this Indictment are realleged and incorporated by reference as if fully set forth herein.

62. Defendant ROBERT W. PARKER failed to file a federal individual income tax return with the IRS from 2000 through 2004, as otherwise required by law.

63. On or about the dates set forth below, in Broward County, in the Southern District of Florida, and elsewhere, the defendant,

**ROBERT W. PARKER,**  
**a/k/a Bob Parker,**

did willfully attempt to evade and defeat taxes due and owing by him to the United States of America for the calendar years listed below based upon the following amounts of taxable income he received during those calendar years upon which there was due and owing to the United

States of America a tax as stated below; by failing to make an income tax return on or before the following dates, as required by law, or at anytime thereafter, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said tax; by using nominee bank accounts and converting funds from those accounts to cash; by handling his affairs so as to avoid making records usual in transactions of the kind, and by other means.

| Count | Calendar Year | Due Date | Taxable Income | Tax Due and Owing |
|-------|---------------|----------|----------------|-------------------|
| 52    | 2000          | 04/16/01 | \$702,242      | \$250,756         |
| 53    | 2001          | 04/15/02 | \$157,710      | \$ 38,574         |
| 54    | 2002          | 04/15/03 | \$ 93,729      | \$ 19,102         |
| 55    | 2003          | 04/15/04 | \$114,750      | \$ 22,311         |
| 56    | 2004          | 04/15/05 | \$229,594      | \$ 56,791         |

All in violation of Title 26, United States Code, Section 7201.

**COUNT 57**

(Income Tax Evasion: 26 U.S.C. § 7201)

64. The General Allegations in paragraphs 3, 5 through 9, 12 and 13 of this Indictment are realleged and incorporated by reference as if fully set forth herein.

65. Defendant HOPE K. ROCILLO failed to file a federal individual income tax return with the IRS in 2000 and 2001, as otherwise required by law.

66. On or about April 16, 2001, at Broward County, in the Southern District of Florida, and elsewhere, the defendant,

**HOPE K. ROCILLO,  
a/k/a Hope Wiseman,**

did willfully attempt to evade and defeat a tax due and owing by her to the United States of America for calender year 2000 based upon taxable income she received during calendar year 2000 in the sum of approximately \$109,550, upon which there was due and owing to the United States of America a tax



of approximately \$41,388, by failing to make an income tax return on or before April 16, 2001, as required by law, or at anytime thereafter, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said tax, and by: using nominee bank accounts to deposit funds from other nominee bank accounts; depositing cash into nominee bank accounts; using funds from nominee bank accounts to pay personal expenses, by handling her affairs so as to avoid making records usual in transactions of the kind, and by other means.

In violation of Title 26, United States Code, Section 7201.

**COUNT 58**

(Income Tax Evasion: 26 U.S.C. § 7201)

67. The General Allegations in paragraphs 3, 5 through 9, 12 and 13 of this Indictment, and paragraph 65 above are realleged and incorporated by reference as if fully set forth herein.

68. On or about April 15, 2002, at Broward County, in the Southern District of Florida, and elsewhere, the defendant,

**HOPE K. ROCILLO,  
a/k/a Hope Wiseman,**

did willfully attempt to evade and defeat a tax due and owing by her to the United States of America for calender year 2001 based upon taxable income she received during calendar year 2001 in the sum of approximately \$68,519, upon which there was due and owing to the United States of America a tax of approximately \$26,802, by failing to make an income tax return on or before April 15, 2002, as required by law, or at anytime thereafter, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said tax, and by: using nominee bank accounts to deposit funds from other nominee bank accounts; depositing cash into nominee bank accounts; and using funds from nominee bank accounts to pay personal expenses; by handling her affairs so as to avoid making

records usual in transactions of the kind, and by other means.

In violation of Title 26, United States Code, Section 7201.

**CRIMINAL FORFEITURE**

18 U.S.C. § 982

69. The allegations contained in Counts 1 through 50 of this Indictment are realleged and by this reference and fully incorporated herein for the purposes of alleging forfeiture to the United States of America of certain property in which one or more of the defendants has an interest, pursuant to Title 18, United States Code, Section 982(a)(1).

70. Upon conviction of any violation of Title 18, United States Code, Section 1341, Title 18, United States Code, Section 1343, and/or a conspiracy to violate Title 18, United States Code, Section 1341 and/or one or more Title 18, United States Code, Section 1343, the defendants shall forfeit to the United States, any property, real or personal which constitutes or is derived from proceeds traceable to such violation(s), pursuant to Title 18, United States Code, Section 981(a)(1)(c), as incorporated by Title 28, United States Code, Section 2461(c).

71. Upon conviction of any violation of Title 18, United States Code, Section 1956, the defendants shall forfeit to the United States, any property, real or personal which is involved in such offense, or any property traceable to such property, pursuant to Title 18, United States Code, Section 982(a)(1).

72. The property subject to forfeiture includes but is not limited to the following:

A. The sum of at least four million dollars (\$4,000,000), \$226,966.69 of which is already in the custody of the United States, as follows:

1. Approximately \$22,912.56 seized on or about September 22, 2005, from account number 4860988951 at Washington Mutual Bank;
2. Approximately \$ 29,536 seized on or about September 22, 2005, from account number 00033200204106 at Regent Bank;
3. Approximately \$ 100,279.94 seized on or about September 22, 2005, from account number 023354470006 at Security Bank;
4. Approximately \$63,622.55 seized on or about September 22, 2005, from account 47064605 at First Tennessee Bank;
5. Approximately \$10,615.15 seized on or about September 22, 2005, from account 47689070 at First Tennessee Bank;
6. Residence located at 1424 S.W. 13<sup>th</sup> Drive, Boca Raton, Florida, more particularly described as Boca Raton Square, No. 67-E 14.95 feet of Lot 17 and Lot 18, Block 72;
7. Residence located at 295 Sioux Trail, Greeneville, TN 37743, which is more particularly described as Lot 51, Block B, District 9, Subdivision Sequoia Hills.


73. If the property described above as being subject to forfeiture, as a result of any act or omission of the defendants:

1. Cannot be located upon the exercise of due diligence;
2. Has been transferred, sold or deposited with a third party;
3. Has been place beyond the jurisdiction of the court;
4. Has been substantially diminished in value;
5. Has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by reference by Title 18, United States Code, Section 982(b), to seek forfeiture of any other property of the defendants up to the value of the above forfeitable property of the defendants.

All pursuant to Title 18, United States Code, Section 982 and Title 21, United States Code,  
Section 853.

\_\_\_\_\_  
FOREPERSON

  
\_\_\_\_\_  
R. ALEXANDER ACOSTA  
UNITED STATES ATTORNEY

  
\_\_\_\_\_  
THOMAS P. LANIGAN  
ASSISTANT UNITED STATES ATTORNEY

  
\_\_\_\_\_  
GREGORY R. BOCKIN  
TRIAL ATTORNEY, DEPARTMENT OF JUSTICE  
TAX DIVISION